

**IMPACT OF TEA BROKERS' ADVISORY SERVICES
ON FINANCIAL PERFORMANCE OF TEA
MANUFACTURERS**

A dissertation submitted to the
Faculty of Animal Science and Export Agriculture
Uva Wellassa University
In partial fulfillment of the requirements for the award of
Bachelor of Science in Tea Technology and Value Addition

By
**ILANGAKOON MUDIYANSELAGE CHINTHAKA GAYAN
BANDARA RANASINGHE**

**Tea Technology and Value Addition Degree Programme
Faculty of Animal Science and Export Agriculture
Uva Wellassa University of Sri Lanka**

2015

ABSTRACT

Based on primary data collected in research, 75% of the Tea Manufacturers in all 03 Tea grown regions in Sri Lanka rely on manufacturing advisory service and special muster reporting service provided by Tea Brokers. Nearly 90% of all Tea Manufacturers use information and guidelines given in Muster Reports to improve their Teas. Majority of Tea Manufacturers (75%) visit their respective Tea Brokers. Pearson's Correlation Analysis was employed for determination of the impact of Tea Brokers' Advisory Services on Financial Performance of Tea Manufacturer. There is a positive relationship between Net Sale Average (Pearson Correlation constant 0.551), Variation (Net Sale Average vs Elevation Average) (Pearson Correlation constant 0.590), COP (Pearson Correlation constant 0.258), Variation (Net Sale Average vs Cost of Production) (Pearson Correlation constant 0.459), Capital acquisition (Pearson Correlation constant 0.035) and Level of Implementation of Tea Brokers' Advisory Services whereas there is not enough evidence to prove that there is no relationship between Capital Acquisition and Level of Implementation of Tea Brokers' Advisory Services at a significance level of 0.05.

Key words: *Tea, Manufacturer, Broker, Manufacturing Advisory Service, Net Sales Average, Cost of Production, Financial Performance*